

EXHIBIT C

RICHARDS, LAYTON & FINGER

A PROFESSIONAL ASSOCIATION

ONE RODNEY SQUARE

920 NORTH KING STREET

ROBERT W. WHETZEL
DIRECTOR

WILMINGTON, DELAWARE 19801

DIRECT DIAL NUMBER
302-651-7634
WHETZEL@RLF.COM

(302) 651-7700

FAX (302) 651-7701

WWW.RLF.COM

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**BY ELECTRONIC FILING
AND HAND DELIVERY**

The Honorable Joseph J. Farnan, Jr.
United States District Court
District of Delaware
844 King Street
Wilmington, DE 19801

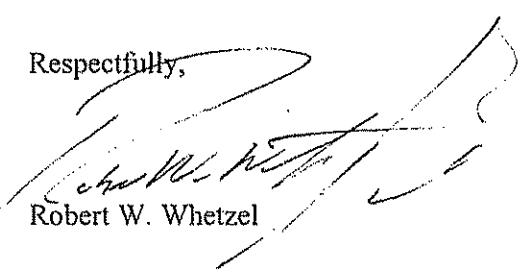
Re: LG. Philips LCD Co. Ltd. v. Tatung Company, et al.,
Case No. 05-292 (JJF)

Dear Judge Farnan:

I write regarding LG Phillips LCD Co., Ltd.'s letter to the Court dated October 2, 2007 to address certain points that require a response or clarification. CPT and LPL have entered into a memorandum of understanding that memorializes their settlement in principle, and contemplates they will continue to work co-operatively to execute a final, superseding settlement agreement and patent agreement. However, all of the parties have not resolved all issues between them. In fact, the Tatung Companies and ViewSonic have not been involved in the CPT/LPL settlement discussions to date in any way. The defendants, particularly the Tatung Companies, do not share LPL's view that the Court need not rule on the post-trial motions. If in fact all parties are able to resolve their differences through the on-going settlement efforts, we will notify the Court promptly. Until that happens, the defendants would like to keep this case moving forward so that any one of them can protect their interests in the event it proves necessary.

If Your Honor should have any questions or concerns, undersigned counsel remains available at the Court's convenience.

Respectfully,


Robert W. Whetzel

RWW/ljj

cc: Clerk of Court (By Hand Delivery)
Richard D. Kirk, Esquire (By Electronic Filing)
Gaspare J. Bono, Esquire (By E-mail)